

## **COUPON and VOUCHER MINIMUM REQUIREMENTS**

**NOTE:** These minimum requirements are applicable to coupons/vouchers that allow selected patrons to receive gaming chips, match play coupons, complimentary cash or coin/tokens. These minimum requirements do not apply to coupons/vouchers associated with logo items, restaurant or hotel, unless these items are used in combination with coupons/vouchers redeemable for gaming chips, match play coupon, complimentary cash or coin, or slot tokens.

***The Licensee*** may, through promotions or through direct mail, allow selected patrons to receive gaming chips, match play coupons, complimentary cash or coin, or slot tokens by redeeming a coupon/voucher.

For purposes of internal control submissions the following terms shall have the following meanings:

*Coupon* – a form, distributed by ***licensee***, that is either redeemable for coin, chips, tokens or other items of value or is used to wager on an approved table game.

All single or multi-part coupons shall contain the following information, at a minimum:

1. A sequentially pre-numbered control number or a pre-printed Player=s Club tracking account number;
2. The specific amount of cash, gaming chips, match play, coin or token redeemable;
3. The redemption location; and
4. A means of identifying when the coupon becomes valid and/or invalid.

*Voucher/Script* – a form that is redeemable for a coupon during the period the voucher is valid.

*Deferred Voucher/Script* – a form that is redeemable for a coupon on a return visit to ***licensee's*** casino.

***Licensees*** who intend to offer coupons, script, and cash equivalents as part of a promotion shall adopt internal controls prior to the implementation of any such programs governing the use and accountability of the coupon, script, or cash equivalent, as prescribed by the division.

### **Receipts**

Coupons/Vouchers for gaming chips, match play coupons, complimentary cash or coin/tokens promotion may be produced internally or by an outside manufacturer.

Accounting will notify a Marketing Representative immediately upon receipt of the coupons/vouchers. Both the Marketing Representative and Accounting will compare the coupons/vouchers received to the purchase order or internal requisition document (for coupons produced internally). Upon examination of the coupons/vouchers received, accounting shall record in the Coupon/Voucher Control Ledger the following information:

1. Type of voucher and purchase order or requisition number;
2. Date casino received the coupons or vouchers;
3. Quantity of coupons/vouchers ordered and quantity received;
4. Beginning and ending serial numbers; and
5. Signatures of verifying accounting and marketing representatives.

All unissued coupons/vouchers shall be secured in a locked cabinet under the control of the Accounting department. Accounting shall maintain a separate ledger for each type of coupon and voucher. Accounting shall record the following information for each type of coupon/voucher distributed and/or returned:

1. Type of coupon/voucher including purchase order or requisition number;
2. Date, time and amount of coupons/vouchers issued and returned;
3. Department(s) to whom coupons/vouchers are issued and returned from;
4. Beginning and ending serial numbers of vouchers issued and returned;
5. Signature of department representative receiving and returning coupons/vouchers; and
6. Balance of coupons on hand.

An Accounting or Audit Supervisor independent of the accountability of the coupons/vouchers shall prepare monthly inventory of unused coupons/vouchers and agree the balance of coupons/vouchers on hand to the coupon/voucher inventory ledger. The results of the monthly inventory will be documented by the Accounting or Audit Supervisor. Any deviations between the physical count and coupon/voucher control ledger will be immediately reported to the Controller and Internal Audit.

### **Coupons Wagered at Table Games – Including Match Play Coupons**

Licensees shall notify the Division's Audit Section, in writing, at least 10 days prior to holding any promotion wherein coupons are wagered at table games. This notification must include the dates of the promotion and may be submitted via facsimile.

All coupons wagered at table games shall:

1. Be designed and printed so that when placed on a gaming table, the denomination and type of the coupon are clearly visible on the surveillance monitors and to the dealer(s); and
2. Contain a statement that they are **valid for only one hand of play**.

All coupons wagered at table games shall be dropped in the table drop box and included in the soft count. The soft count team shall count all coupons and shall, upon conclusion of the count, void the coupons in the soft count room in a manner approved by the Division. The total amount of coupons wagered at table games shall be reported on page one of the Gaming Revenue Report (GRR) (formerly the DFRS) under Adjusted Gross Receipts - Table Games, line E.1.c.

### ***Match Play Coupons***

Match play coupons shall contain an area designated for the placement thereon of the required gaming chips, which area shall be located on the coupon so as not to obscure or interfere with the visibility of the type and denomination of the coupon. A match play coupon shall be redeemed only at a gaming table which offers an authorized game in which patrons wager only against the house and, except for the Pass and Don't Pass wager in Craps, which has individual betting areas for each player on the gaming table layout. Such a coupon shall be redeemed only by a Dealer, and only if accompanied by the proper amount of gaming chips as stated on the coupon.

Match play coupons must be placed on the betting area of the table under a chip of equal value. If the patron wins, the dealer pays the win, immediately takes the coupon off the table, and drops the coupon in the drop box. If the patron loses, the dealer immediately removes the chip and coupon from the table, places the chip in the table chip tray, and drops the coupon in the drop box.

### **Deferred Vouchers**

In addition to the issuance of gaming chips, match play or coin/token coupon/vouchers, ***Licensees*** may also issue deferred vouchers. Deferred vouchers shall only be honored by the ***Licensee*** during the time frame indicated on the deferred voucher. The deferred voucher shall contain, at a minimum, the following information:

1. Sequentially pre-numbered control number or Player's Club tracking account number (if sequentially pre-numbered deferred voucher shall be issued in sequential order);
2. The specific value of the coupon for which the voucher is redeemable;
3. The redemption location; and
4. Means of identifying when the deferred voucher becomes valid and/or invalid.

The generation, issuance and reconciliation of deferred vouchers shall be handled in the same manner as the issuance and reconciliation of coupons/vouchers in every aspect except for the following:

1. Each patron may redeem one deferred voucher per return trip for a valid coupon; and
2. Each morning, the Marketing Manager shall reconcile the number of deferred vouchers redeemed to the number of deferred vouchers issued for the previous gaming day.

### **Exchange Voucher for Coupon**

The patron, upon arriving at the predetermined distribution location, presents their voucher to a Marketing Representative. The Marketing Representative then examines the voucher for authenticity and if valid, issues the patron a valid coupon. The Marketing representative immediately voids the voucher by stamping "VOID", "REDEEMED", or date stamping across its face. The Marketing representative shall issue the coupons in sequential order.

At the conclusion of each Marketing Representative's shift, he/she shall reconcile the redeemed vouchers to the number of coupons issued and remaining, and shall record on the Coupon Distribution Log, the following:

1. The number of unissued coupons remaining;
2. The beginning and ending serial numbers of unissued coupons;
3. The number of vouchers received;
4. The variance, if any, between the coupons originally received less the redeemed vouchers and the number of unissued coupons returned to accounting;
5. The time of completion; and
6. The Marketing Representative's signature.

The Coupon Distribution Log will then be reviewed for accuracy by a Marketing Supervisor. At the conclusion of each supervisor's shift, the incoming and outgoing supervisor shall verify the balance of unissued coupons and both shall sign the distribution log. The total number of coupons originally received from Accounting shall be recorded on the distribution log. As each entry to the distribution log is recorded, the balance shall be adjusted accordingly.

### **Coupon Redemption**

All coupons that are redeemable for an equivalent amount of coin, chips or tokens shall be redeemed only at the Casino Cage or Jackpot/Hopper Bank. Coupons/vouchers shall not be redeemed by Slot Service Specialists. ***The Licensee*** shall not redeem coupons/vouchers issued by another property. ***The Licensee*** may require a coupon/voucher to be validated at the Player's Club before redemption. Upon being presented with the sequentially pre-numbered coupon, the Casino Finance Representative shall verify the following:

1. The coupon is still valid; and
2. The patron is redeeming one coupon and one coupon only.

Upon redemption of the coupon, the Casino Finance Representative must immediately void the coupon via the time and/or date stamp or by stamping void or redeemed across its face. At the time of cash out, the Casino Finance Representative shall account for all coupons in exchange for which coin, chips or tokens were distributed. All redeemed value coupons in the Cage shall be transferred to the Main Bank and forwarded the following morning to Casino Accounting.

**Reconcile Coupons/Vouchers**

At the end of each gaming day, a Marketing Supervisor for the area to which coupons have been issued shall reconcile the remaining coupons/vouchers to issued and distributed coupons/vouchers. In the event of a discrepancy, the Marketing supervisor will reconcile each Marketing Representative employee's activity for the day to determine the nature of the discrepancy. All discrepancies shall be reported to the Marketing Manager and the Controller or designated Accounting/Audit Supervisor.

**Coupon/ Voucher Audit and Verification**

Accounting shall reconcile the number of vouchers redeemed to the number of coupons distributed. All documentation, voided and redeemed coupons/vouchers shall be reviewed as follows:

1. Reviewed for the propriety of signatures on documentation;
2. Examined for proper calculation, summarization and recording on documentation;
3. Reconciled by total number of coupons given to representatives of the department making distribution to patrons, distributed to patrons, voided and redeemed; and
4. Recorded into the books and records of the company.

At the end of each promotion, all unissued coupons/vouchers no longer valid shall be voided by the Marketing department either by punching a hole in or by stamping "void" across the face of each unissued coupon/voucher. The voided coupons/vouchers are then forwarded to the Accounting department. Accounting/Auditing verifies the amount of coupons returned to the paperwork and reconciles the coupons as described below.

Accounting or Auditing shall calculate the amount of coupons redeemed and reconcile the number of coupons received to the number redeemed and remaining. Any discrepancies shall be investigated and the results shall be provided to the Marketing Manager who shall assist with the investigation. Additionally, Accounting or Auditing shall review the redeemed coupons for proper cancellation. Further, Accounting or Auditing will agree all redeemed match play coupons and wagered coupons to the Master Game Report.